

1 SEC. 2. This amendment shall apply only to taxes due on returns  
2 required to be filed on or after April 1, 1939.

1 SEC. 3. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its passage and publication in  
3 The Review, a newspaper published at Villisca, Iowa, and The Mal-  
4 vern Leader, a newspaper published at Malvern, Iowa.

Approved February 25, 1939.

I hereby certify that the foregoing act was published in The Review, Villisca, Iowa,  
March 2, 1939, and the Malvern Leader, March 2, 1939.

EARL G. MILLER, *Secretary of State.*

## CHAPTER 180

### SALES TAX

#### H. F. 534

AN ACT to amend sections one (1), two (2), five (5), six (6), eight (8), nine (9), ten (10), eleven (11), twelve (12), thirteen (13), fourteen (14), sixteen (16), and seventeen (17), chapter one hundred ninety-six (196), acts of the Forty-seventh General Assembly, relating to sales tax and the collection thereof.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Chapter one hundred ninety-six (196), Acts of the Forty-seventh  
2 General Assembly, is hereby amended as follows:

1 SECTION 1. Section one (1) of said chapter is hereby amended by  
2 changing the word "board" to "commission" in lines twenty-nine (29),  
3 thirty-six (36), and fifty-four (54); and by changing the words  
4 "board of assessment and review" to "tax commission" in lines fifty-  
5 four (54) and fifty-five (55) thereof.

1 SEC. 2. Section two (2) of said chapter is hereby amended by  
2 changing the word "board" to "commission" in line twenty-four (24)  
3 thereof.

1 SEC. 3. Section five (5) of said chapter is hereby amended by chang-  
2 ing the word "board" to "commission" in lines one (1), eight (8),  
3 nine (9), ten (10), sixteen (16), and twenty-one (21) thereof.

1 SEC. 4. Section six (6) of said chapter is hereby amended by chang-  
2 ing the word "board" to "commission" in lines thirteen (13) and  
3 fifteen (15) thereof.

1 SEC. 5. Section eight (8) of said chapter is hereby amended by  
2 changing the word "board" to "commission" in lines three (3), seven  
3 (7), and nine (9) thereof.

1 SEC. 6. Section nine (9) of said chapter is hereby amended by  
2 changing the word "board" to "commission" in lines seven (7), nine  
3 (9), eleven (11), and seventeen (17) thereof.

1 SEC. 7. Section ten (10) of said chapter is hereby amended by  
2 changing the word "board" to "commission" in lines eight (8), ten  
3 (10), fifteen (15), seventeen (17), and nineteen (19) thereof.

1 SEC. 8. Section eleven (11) of said chapter is hereby amended by  
 2 changing the word "board" to "commission" in lines seven (7), eight  
 3 (8), eleven (11), eighteen (18), twenty-one (21), twenty-eight (28),  
 4 thirty (30), thirty-one (31), thirty-four (34), thirty-six (36), and  
 5 forty-two (42) thereof.

1 SEC. 9. Section twelve (12) of said chapter is hereby amended by  
 2 changing the word "board" to "commission" in lines four (4), five  
 3 (5), nine (9), thirteen (13), and sixteen (16) thereof.

1 SEC. 10. Section thirteen (13) of said chapter is hereby amended  
 2 by changing the word "board" to "commission" in lines five (5),  
 3 eight (8), eleven (11), twenty (20), and twenty-two (22) thereof.

1 SEC. 11. Section fourteen (14) of said chapter is hereby amended  
 2 by changing the word "board" to "commission" in line thirteen (13)  
 3 thereof.

1 SEC. 12. Section sixteen (16) of said chapter is hereby amended  
 2 by changing the word "board" to "commission" in lines seven (7),  
 3 nine (9), and twenty-nine (29) thereof.

1 SEC. 13. Section seventeen (17) of said chapter is hereby amended  
 2 by changing the word "board" to "commission" in line one (1) thereof.

1 SEC. 14. Wherever the words "board of assessment and review"  
 2 or "board" appear in said chapter and have not been specifically re-  
 3 ferred to in this act, the words "board of assessment and review" are  
 4 hereby changed to read "tax commission", and the word "board" is  
 5 hereby changed to read "commission", and the code editor is hereby  
 6 authorized to make said changes.

Approved April 3, 1939.

## CHAPTER 181

### SALES TAX

S. F. 113

AN ACT to amend the law as it appears in chapter one hundred ninety-six (196), acts of the Forty-seventh General Assembly of Iowa, relating to the imposition of a tax on the gross receipts from retail sales as therein defined; to modify the definition of retail sale or sale at retail, as set forth therein; and to repeal any acts, or parts of acts, in conflict herewith.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the law as it appears in section one (1), chapter  
 2 one hundred ninety-six (196), Acts of the Forty-seventh General As-  
 3 sembly of Iowa, be and the same is hereby amended by substituting  
 4 a comma (,) for the period (.) at the end of the fifteenth line thereof,  
 5 and by adding thereto, immediately following such comma (,), the  
 6 following: "or electricity or steam when purchased and used in the  
 7 processing of tangible personal property intended to be sold ultimately  
 8 at retail."